

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	780.0	737.0	738.0
Pupils On Roll - Special Full-Time	170.0	177.0	167.0
Subtotal - Pupils On Roll	950.0	914.0	905.0
Private School Placements	10.0	13.0	13.0
Pupils Sent to Other Dists-Spec Ed Prog	3.0	3.0	1.0
Pupils Received	1.0	4.0	4.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,238,245	12,598,176	12,905,139
Total Tuition	10-1300	60,695	50,000	60,000
Unrestricted Miscellaneous Revenues	10-1XXX	22,492	20,000	20,000
Subtotal - Revenues From Local Sources		12,321,432	12,668,176	12,985,139
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	49,508	47,456	47,456
Extraordinary Aid	10-3131	90,475	100,000	100,000
Categorical Special Education Aid	10-3132	540,085	547,530	547,530
Equalization Aid	10-3176	1,856,664	1,845,547	1,845,547
Categorical Security Aid	10-3177	17,767	23,490	23,490
Other State Aids	10-3XXX	10,786	1	18,481
Subtotal - Revenues From State Sources		2,565,285	2,564,024	2,582,504
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	18,122
Subtotal - Revenues From Federal Sources		0	0	18,122
Budgeted Fund Balance - Operating Budget	10-303	0	245,369	302,982
Withdrawal From Cap Res-For Local Share	10-307	0	0	150,000
Transfers From Other Funds	10-5200	322	0	0
Adjustment For Prior Year Encumbrances		0	403,998	0
Actual Revenues (Over)/Under Expenditures		-137,305	0	0
Total Operating Budget		14,749,734	15,881,567	16,038,747
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	18,617	0	0
Total Revenues From Local Sources	20-1XXX	18,617	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	83,390	155,211	108,648
Total Revenues From State Sources		83,390	155,211	108,648
Revenues from Federal Sources:				
Title I	20-4411-4416	104,617	125,408	87,786
Title II	20-4451-4455	13,293	51,170	35,819
I.D.E.A. Part B (Handicapped)	20-4420-4429	315,465	257,461	180,223
Total Revenues From Federal Sources		433,375	434,039	303,828
Total Grants And Entitlements		535,382	589,250	412,476
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	899,436	887,133	848,584
Total Revenues From Local Sources		899,436	887,133	848,584
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	436,995	433,244	437,149
Withdrawal From Debt Service Reserve	40-313	0	2,335	0
Total Local Repayment Of Debt		1,336,431	1,322,712	1,285,733
Actual Revenues (Over)/Under Expenditures		-2,204	0	0
Total Repayment Of Debt		1,334,227	1,322,712	1,285,733
Total Revenues/Sources		16,619,343	17,793,529	17,736,956
Total Revenues/Sources Net of Transfers		16,619,343	17,793,529	17,736,956

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,573,062	4,659,705	4,653,642
Special Education - Instruction	11-2XX-100-XXX	2,379,902	2,464,961	2,527,527
Basic Skills/Remedial - Instruction	11-230-100-XXX	313,599	367,086	239,614
Bilingual Education - Instruction	11-240-100-XXX	0	53,145	55,695
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	54,408	76,370	44,000
Before/After School Programs	11-421-XXX-XXX	35,280	52,515	45,000
Summer School	11-422-XXX-XXX	76,535	95,911	75,005
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	502,471	840,479	724,597
Undist. Expenditures - Health Services	11-000-213-XXX	176,128	189,643	185,297
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	292,547	298,380	312,335
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	122,450	138,119	218,886
Undist. Expenditures - Guidance	11-000-218-XXX	169,527	172,770	176,090
Undist. Expenditures - Child Study Teams	11-000-219-XXX	415,882	437,031	440,386
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	212,017	171,938	219,116
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	135,417	135,674	133,104
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	42,927	32,750	21,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	357,242	473,666	403,539
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	348,325	516,510	487,583
Undist. Expend. - Central Services	11-000-251-XXX	302,122	315,032	316,200
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	147,549	173,090	205,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,127,121	1,201,042	1,185,794
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	594,165	618,800	625,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,341,275	2,381,950	2,467,965
Total Undistributed Expenditures		7,287,165	8,096,874	8,122,892
Total General Current Expense		14,719,951	15,866,567	15,763,375

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	29,783	15,000	15,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	0	110,372
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	150,000
Total Capital Outlay		29,783	15,000	275,372
General Fund Grand Total		14,749,734	15,881,567	16,038,747
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	18,617	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,235	6,363	4,454
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	28,427	68,126	47,688
Nonpublic Handicapped Services	20-XXX-XXX-XXX	37,799	69,370	48,559
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,654	9,032	6,322
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,275	2,320	1,625
Total Other State Projects		83,390	155,211	108,648
Total State Projects	20-XXX-XXX-XXX	83,390	155,211	108,648
Federal Projects:				
Title I	20-XXX-XXX-XXX	104,617	125,408	87,786
Title II	20-XXX-XXX-XXX	13,293	51,170	35,819
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	315,465	257,461	180,223
Total Federal Projects	20-XXX-XXX-XXX	433,375	434,039	303,828
Total Special Revenue Funds		535,382	589,250	412,476
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,334,227	1,322,712	1,285,733
Total Debt Service Funds		1,334,227	1,322,712	1,285,733
Total Expenditures/Appropriations		16,619,343	17,793,529	17,736,956
Total Expenditures Net of Transfers		16,619,343	17,793,529	17,736,956

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	472,222	343,098	294,996	294,996
--Repayment of Debt	131	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	50,001	150,007	150,007	7
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	214,500	214,500	214,500	214,500
--Legal Reserve	434,120	511,035	302,982	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	2,335	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,269	\$14,316	\$14,752	\$15,763	\$15,926
Total Classroom Instruction	\$9,506	\$9,621	\$9,841	\$10,370	\$10,446
Classroom-Salaries and Benefits	\$9,046	\$9,370	\$9,586	\$10,035	\$10,175
Classroom-General Supplies and Textbooks	\$415	\$237	\$238	\$320	\$231
Classroom-Purchased Services	\$45	\$15	\$16	\$14	\$39
Total Support Services	\$1,765	\$1,954	\$1,974	\$2,050	\$2,235
Support Services-Salaries and Benefits	\$1,316	\$1,516	\$1,529	\$1,587	\$1,692
Total Administrative Costs	\$1,485	\$1,411	\$1,534	\$1,859	\$1,800
Administration Salaries and Benefits	\$1,099	\$984	\$1,107	\$1,232	\$1,185
Total Operations and Maintenance of Plant	\$1,384	\$1,244	\$1,283	\$1,359	\$1,364
Operations and Maintenance-Salaries and Benefits	\$360	\$300	\$261	\$231	\$264
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$114	\$70	\$99	\$103	\$60
Total Equipment Costs	\$60	\$31	\$16	\$16	\$17
Legal Costs	\$48	\$41	\$47	\$38	\$44
Employee Benefits as a percentage of salaries*	22.45%	24.97%	27.98%	24.38%	25.36%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2013-14 revised appropriations and the 2014-15 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Wanaque is in a shared services agreement with Passaic County Educational Services Commission for Payroll & Purchasing Business Office Staff.	0
Special Education Services	Wanaque is in a shared services agreement with Passaic County Educational Services Commission for the LDTC staff member.	0
Others	Wanaque works with Lakeland Regional HS and the Borough in facilities use and coordination	0
Others	Ringwood/Wanaque/Lakeland are in a tri-district Community Drug and Alcohol Awareness Program.	0
Others	The Borough of Wanaque provides a School Resource Officer & the Chief of Police works closely with the Superintendent for Security purposes.	0
Transportation Services, including Fuel	Wanaque contracts all of their bussing with Ringwood Public Schools and the Passaic County Educational Services Commission	0
Purchasing	Wanaque is a member of the Ed Data Service Commission and the Middlesex Regional Services Commission-Both are purchasing consortiums.	0
Municipal/Public Works	The Borough of Wanaque provides salt for our parking lots and assistance with excessive snow removal.	0
Municipal/Public Works	The Borough of Wanaque provides our trash and recycling pickup and removal.	0
Curriculum Services	The tri-district committee work together for curriculum alignment and staff development.	0
Technology Services	The district has a shared services agreement with Manchester Regional High School who provides our technology services.	0
Insurance Coverages and Benefits	Wanaque is a member of the New Jersey School Boards Association Insurance Group	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,751,658
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,119,721,200
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.1388
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,600,242
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,119,721,200
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.2146

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,751,658
(H) Estimated Equalized Valuation (as of 10/01/13)	1,279,388,940
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9967
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,600,242
(K) Estimated Equalized Valuation (as of 10/01/13)	1,279,388,940
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.0630

NAME=Cardiello, Donna L.

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$21,735
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,451
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$14,954
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day up to \$10,000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary for accumulated days at separation.
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Cardiello, Donna L.

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=DiBartolo, Nancy E.

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$125,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=DiBartolo, Nancy E.

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$800
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$12,476
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day up to \$10,000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary for accumulated days at separation.
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	